

SAMPLE MAPPINGS
NEBRASKA FORM 74:
MOTOR FUEL CONSUMER'S USE TAX RETURN

TRANSACTION SET HEADER EXAMPLE

Notes: Please reference the attached sample forms to compare to this EDI mapping.

The Header contains only required data from the Form 74. This includes Line 4 and identification and address information. Other line items are either in the Detail portion or are not captured.

```
1   ST~813~0003\  
2   BTI~T6~NE74~47~NE16~20000419~ABC(space)~24~474567890~49~1234567~~~00~\  
3   DTM~194~20000331~~~\  
4   TIA~5067~~1000\  
5   TIA~5025~559\  
6   N1~TP~ABC IMPORT COMPANY\  
7   N3~123 7TH STREET~\  
8   N4~ANYTOWN~NE~68333~US\  
9   PER~EA~DELORES BROWN~TE~4025557532~FX~4025557531~EM~  
    DBROWN@ALO.COM\  
10  PER~PI~JANE J. SCHMIDT~TE~4025556798~~~~~\  

```

FORM 74: TRANSACTION SET DETAIL EXAMPLE

Notes: The Detail contains required line items from Form 74, including Lines 1, 2, and 4. This form does not have a supporting schedule.

```
11  TFS~T2~NE74\  
12  FGS~NE74\  
13  TIA~5070~~~2300~GN\  
14  TIA~5071~~~21~GN\  
15  TIA~5021~~~2321~GN\  

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FORM 74: TRANSACTION SET TRAILER EXAMPLE

Notes: The Trailer “SE segment counts the number of segments within the ST-SE loop, including the ST and SE. The SE also contains a control number that ties it to the ST.

```
16  SE~16~0003\  

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Nebraska Motor Fuels Consumer's Use Tax Return

FORM
74

- Returns must be filed every quarter even if there is no tax due

PLEASE DO NOT WRITE IN THIS SPACE

Federal Employer Identification Number Tax Period Nebraska Identification Number
47-4567890 1st Qtr, 2000 1234567

ABC IMPORT CO
123 7TH STREET
ANYTOWN NE 68333

ABC IMPORT CO
123 7TH STREET
ANYTOWN NE 68333

☐ Check this box to **CANCEL**.
Attach license and indicate cancellation date _____

• ROUND TO WHOLE GALLONS AND DOLLARS. Round down all amounts less than .50 and round up all amounts .50 through .99.

1	Total gallons of dyed diesel fuel used in a licensed motor vehicle	1	2,300
2	Total gallons of untaxed blending agents blended with fuel used in a licensed motor vehicle	2	21
3	Total gallons subject to tax (line 1 plus line 2)	3	2,321
4	Total fuel tax (line 3 multiplied by .241)	4	\$ 559 00
5	Previous balance	5	00
6	BALANCE DUE (line 4 plus line 5). Pay in full with return	6	\$ 559 00

Under penalties of law, I declare that I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

sign here	<u>Delores Brown</u>	<u>(402) 555-7532</u>	<u>Jane J Schmidt</u>	<u>(402) 555-6798</u>
	Authorized Signature	Telephone Number	Signature of Preparer Other than Taxpayer	Telephone Number
	<u>EDI Coordinator</u>	<u>4-19-2000</u>	<u>4-19-2000</u>	
	Title	Date	Address	Date

INSTRUCTIONS

WHO MUST FILE. Every person or governmental agency who incurs a motor fuels consumer's use tax liability must file Nebraska Motor Fuels Consumer's Use Tax Return, Form 74, each quarter. **File only the original, preidentified return issued by the Motor Fuels Division.** If the name and mailing address is incorrect, mark through the erroneous information and plainly print the correct information.

A consumer's use tax liability is incurred when blending agents are used in a licensed motor vehicle owned and operated by any person.

A consumer's use tax liability is incurred when dyed diesel fuel or blending agents are used in a licensed motor vehicle owned and operated by the State of Nebraska or any county, city, township, village, or political subdivision of the State of Nebraska.

WHEN TO FILE. This return is filed on a quarterly basis and is considered timely filed if postmarked on or before the 20th day of the month following the tax period covered by this return. The signed return must be accompanied by a check or money order when applicable. A return is required even if no tax is due.

BLENDING AGENTS. Blending agents are defined as kerosene, methanol, naphtha, and any other volatile, flammable, or combustible liquid suitable for use as a motor fuel (e.g., gasoline or diesel) blending agent or fuel expander. Blending agents do not include fuel additives which are used to enhance engine performance or prevent fuel line

freezing or clogging when placed directly into the supply tank of a motor vehicle in quantities of one quart or less.

PENALTY AND INTEREST. A penalty of \$50 will be assessed on returns filed within 10 days after the due date, and when tax is due and payment is received within 10 days after the due date. An additional penalty of \$100 or ten percent of the tax, whichever is greater, will be assessed on returns filed more than 10 days after the due date, and when tax is due and payment is received more than 10 days after the due date.

Interest will be assessed on the unpaid tax at the statutory rate per year from the due date until payment is received.

RECORDS. The records required to substantiate this return must be retained and available for at least three years, or five years if the required returns are not filed. **Please make a copy of this return for your records.**

SIGNATURE. This return must be signed by the owner, partner, or corporate officer. If the taxpayer authorizes another person to sign this return, a power of attorney must be on file with the Motor Fuels Division. Any person paid for preparing a taxpayer's return must also sign the return as preparer.

TAXPAYER ASSISTANCE. For additional information, please contact the Motor Fuels Division, P.O. Box 98904, Lincoln, Nebraska 68509-8904, or telephone 402-471-5730 or call toll free 800-554-FUEL (800-554-3835).

THIS RETURN IS DUE ON OR BEFORE THE 20TH DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE.

Mail the original return and payment to: **MOTOR FUELS DIVISION, P.O. BOX 98904, LINCOLN, NE 68509-8904**